

10920

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## REMOVAL OF CURRENT USE ASSESSMENT AND TAX CALCULATIONS

Chapter 84.34 RCW

SKAMANIA County

To MARTHA E LEHMANNPOB 78UNDERWOOD WA 98651Parcel No. 03 10 15 0 0 1100 00Legal Description 19.01 Acres covered in Current Use Lien recorded Book E Page 617

## AUDITOR'S RECORDING NUMBER

(Record After Appeal Period)

Date of Removal

05-09-90

Notification to Taxpayer

Notification to Treasurer

You are hereby notified that the above described property which has been previously classified as:

 Open Space Timber Land Farm and Agricultural

is removed for the following reason:

 Owner's Request Property No Longer Qualifies Under RCW 84.34 Notice of Continuance Not Signed Exempt Owner Other

## - PENALTY AND APPEAL -

The property owner may appeal the assessor's removal of classification to the next July Board of Equalization. Said Board may be convened to consider the appeal. The appeal must be filed within 30 days of Notice of Removal or July 15 of current year, whichever is later.

Upon removal of this property from classification, an additional tax shall be imposed equal to the sum of the following:

1. The difference between the tax paid when classified under the "current use" law and the amount of tax that would have been payable for the last seven years (or portion thereof) based upon the actual true and fair value; plus
2. Interest upon the tax difference at the same rate charged on delinquent property taxes computed from the dates on which the tax difference could have been paid without penalty had the property not been classified.
3. A penalty of 20% shall apply to the tax difference in all cases, except when the property owner complies with the lawful withdrawal procedure in RCW 84.34.070 or where the additional tax is not applied as provided in 4 (below).
4. The additional tax specified in 1 (above) shall not be imposed if the removal of classification resulted solely from:
  - (a) Transfer to a government entity in exchange for other land located within the State of Washington;
  - (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;
  - (c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land;
  - (d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property;
  - (e) Official action by an agency of the State of Washington or by the county or city within which the land is located which disallows the present use of such land;
  - (f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.38.020;
  - (g) Acquisition of property interests by State agencies or organizations qualified under RCW 84.34.210 and 84.04.130 (see RCW 84.34.108 (5)(g)).

Glenda Lehmann  
County Assessor or Deputy

FORM REV 64 0023 (7-86)

5-9-90  
Date

(See Reverse Side for Current Use Tax Statement)

Registered

1604-16

Entered

5-14-90

Filed

N.L.C.

## CURRENT USE STATEMENT

RCW 84.34.108(3) . . . The assessor shall revalue the affected land with reference to the full market value on the date of removal from classification. Both the assessed valuation before and after removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies.

No penalty due on current year's taxes.

Parcel No. 03 10 15 0 0 1100.00 Date of Removal 05-09-90

Levy Rate 11.70541

A. Current Use Proration Factor  
No. of Days in Current Use

+ No. of Days in Year

FILED FOR RECORD  
SETTLED IN JURISDICTION  
BY Skagit Assessor

## CALCULATION OF CURRENT YEAR'S TAXES TO TIME OF REMOVAL

B. Market Value \$ x Levy Rate x (Line A)

MAY 9 \$ 4.60 PH '90

C. Current Use Value \$ x Levy Rate x (Line A)

*Per Tax Law*

## CALCULATION OF CURRENT YEAR'S INTEREST (Interest is calculated from April 30 at 1% per month)

D. B x Interest rate = \$

## CALCULATE PRIOR YEAR'S TAX AND INTEREST (Interest is calculated at 1% per month from April 30th of the tax year to the month of removal):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
NO. OF YRS.	TAX YEAR	MARKET VALUE	CURRENT USE VALUE	DIFFERENCE 182	LEVY RATE	ADDITIONAL TAX DUE 3 x 4	INTEREST 1% PER MONTH	TOTAL INTEREST 5 x 6	TOTAL TAX & INTEREST 5 + 7

1		NONE DUE	SEE 4 (0) ON REVERSE SIDE OF THE FORM						
2									
3									
4									
5									
6									
7									

## E. TOTAL PRIOR YEARS TAX AND INTEREST (Total Column 8)

F. 20% Penalty (if applicable)

G. Total Additional Tax (prior year's tax, interest, and penalty) (E & F)

H. Prorated Tax and Interest for Current Year (B + D)

I. Less Current Year Taxes Paid

J. Total Current Use Tax, Interest and Penalty (3 + H - I) (Payable in full 30 days after the date the treasurer's statement is rendered)

## CALCULATION OF TAX ON MARKET VALUE FOR REMAINDER OF CURRENT YEAR

K. Market Value Proration Factor

No. of Days After Removal 236 ÷ No. of Days in Year 365 = .65

L. Prorated Tax for Remainder of Current Year

Market Value \$ 38,000 x Levy Rate 11.70541 x Line K 444.81 = \$ 289.13

Market value taxes are payable on regular due date and may be paid in half payments under provisions of RCW 84.56.020.

OREGON STATE HEALTH DIVISION  
DEPARTMENT OF HUMAN RESOURCES

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40413  
10 TAG NO46-88  
Lester E. LehmannVital Records Unit  
CERTIFICATE OF DEATH

136-

State File Number

1 DECEASED'S NAME NAME	Middle	LAST	2 SEX	3 DATE OF DEATH (Month, Day, Year)	
Martha	E.	LEHMANN	P	May 9, 1988	
4 SOCIAL SECURITY NUMBER	5a AGE - Last Birthday (Years)	5c UNDER 1 YEAR	5d UNDER 1 DAY	6a BIRTHPLACE (City and State or Foreign Country)	7 DATE OF BIRTH (Month, Day, Year)
531-01-1150	73	6a Days	6b Hours	Underwood, WA	March 18, 1915
8 WAS DECEASED EVER IN U.S. ARMED FORCES?	HOSPITAL	<input type="checkbox"/> Merchant	<input type="checkbox"/> ER-Occupation	<input type="checkbox"/> DOD	<input type="checkbox"/> OTHER <input type="checkbox"/> Nursing Home <input type="checkbox"/> Deceased's Residence <input type="checkbox"/> Other (Specify)
9 FACILITY NAME (If not indicated, give street and number)	10 PLACE OF DEATH (Check only one)			11 CITY, TOWN, OR LOCATION OF DEATH	12 COUNTY OF DEATH
Hood River Care Center				Hood River	Hood River
10a DECEASED'S USUAL OCCUPATION (Give kind of work done during most of working life (Do not list retired))	10b KIND OF BUSINESS/INDUSTRY	11 MARITAL STATUS - Married, Never Married, Widowed, Divorced (Specify)	12 SPOUSE (If married, Widowed)		
Orchardist	Orchard	Widowed	Theodore H.		
13a RESIDENCE - STATE	13b COUNTY	13c CITY, TOWN, OR LOCATION	13d STREET AND NUMBER		
Washington	Skamania	Underwood	13.04R Cook-Underwood Road		
13e INSIDE CITY LIMITS?	13f ZIP CODE	14 WAS DECEASED OF HISPANIC ORIGIN? (Specify No or Yes - # yes, specify Cuban, Mexican, Puerto Rican, etc.)	15 RACE American Indian Black, White etc. (Specify)	16 DECEASED'S EDUCATION (Specify only highest grade completed)	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	98651	<input type="checkbox"/> No <input type="checkbox"/> Yes	White	Elementary/Secondary (0-12) College (1-4 or 5+)	
17 FATHER'S NAME	18 MOTHER'S NAME	19 INFORMANT - NAME and relationship to deceased			
Louis - Thun	Emily - Janisch	Ted Lehmann, Son			
20a METHOD OF DISPOSITION <input type="checkbox"/> Burial <input checked="" type="checkbox"/> Cremation <input type="checkbox"/> Removal from State <input type="checkbox"/> Donations <input type="checkbox"/> Other (Specify)	20b PLACE OF DISPOSITION (Name of cemetery, cemetery, or other place)	20c LOCATION - City or Town, State			
	Klickitat Co. Dist. #1	White Salmon, WA			
21a SIGNATURE OF FUNERAL SERVICE LICENSEE OR PERSON ACTING AS SUCH	21b LICENSE NUMBER (or License)	22 NAME, ADDRESS AND ZIP OF FACILITY			
<i>R. Dennis</i>	1482	Gardner Funeral Home, Inc. Box 390 White Salmon, WA 98672			
TO BE COMPLETED BY CERTIFYING PHYSICIAN					
23 TIME OF DEATH	24 WAS MEDICAL EXAMINER NOTIFIED? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	27a TIME OF DEATH	27b DATE PROCLAIMED DEAD (Month, Day, Year, Hour)		
1045 A.M.					
25 To the best of my knowledge, death occurred at the time, date, place and due to the cause(s) stated. (Signature) <i>M. Regalbuto</i>					
26 DATE SIGNED (Month, Day, Year)	28 On the basis of examination and/or investigation, in my opinion death occurred at the time, date, place and due to the cause(s) stated. (Signature)			29 DATE SIGNED (Month, Day, Year)	COUNTY
5-11-88					
30 NAME, TITLE, ADDRESS AND ZIP OF CERTIFIER/MEDICAL EXAMINER (Type or Print)	TO BE COMPLETED ONLY BY MEDICAL EXAMINER				
Gary Regalbuto, M.D. 814 13th Hood River, OR 97031	27c TIME OF DEATH	27d DATE PROCLAIMED DEAD (Month, Day, Year, Hour)			
31 NAME OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER (Type or Print)					
32 IMMEDIATE CAUSE (Enter ONLY ONE CAUSE PER LINE FOR 1(a), (b) AND (c)) Do not enter mode of dying e.g. Cardiac or Respiratory Arrest					
PART I (a) <i>Senile Dementia of the Alzheimer's Type</i> Interval between onset and death					
DUE TO, OR AS A CONSEQUENCE OF					
PART II (b) <i>Urinary Tract Infection</i> Interval between onset and death					
DUE TO, OR AS A CONSEQUENCE OF					
PART III (c) <i>Urinary Tract Infection</i> Interval between onset and death					
DUE TO, OR AS A CONSEQUENCE OF					
33 AUTOPSY <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
34 IF YES were findings considered in determining cause of death?					
35 MANNER OF DEATH	36a DATE OF INJURY (Month, Day, Year)	36c TIME OF INJURY	36c INJURY AT WORK?	36d DESCRIBE HOW INJURY OCCURRED	
<input type="checkbox"/> Natural <input type="checkbox"/> Pending <input type="checkbox"/> Accidental <input type="checkbox"/> Investigation <input type="checkbox"/> Suicide <input type="checkbox"/> Undetermined <input type="checkbox"/> Homicide			<input type="checkbox"/> Yes <input type="checkbox"/> No		
36e PLACE OF INJURY - At home, farm, street, factory, office during inc (Specify)					
36f LOCATION (Street and Number or Rural Route Number, City or Town, State)					
37 REGISTRAR'S SIGNATURE	38 DATE FILED (Month, Day, Year) <i>MAY 16 1988</i>				
39 DID HOSPITAL REPRESENTATIVE MAKE REQUEST FOR ANATOMICAL GIFT CONSENT? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> DNA	40 WAS GIFT MADE? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> DNA				
RESERVED FOR REGISTRAR'S USE					

ORIGINAL-VITAL STATISTICS COPY

45-2 REV. 1-80

STATE OF OREGON

COUNTY OF HOOD RIVER

This certifies that the foregoing is a correct and complete transcript of a record of death on file with the HOOD RIVER COUNTY PUBLIC HEALTH DEPARTMENT.

*County Registrar of Vital Statistics**May 16, 1988*

Date

NOT VALID WITHOUT RAISED SEAL OF HOOD RIVER COUNTY HEALTH DEPARTMENT